

**U.S. Government Standard General Ledger  
Accounts and Definitions**

The account descriptions provide basic information about each USSGL account, including:

- **Account Title**
- **Account Number**
- **Normal Balance of the Account (Debit or Credit)**
- **Account Definition**

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**Account Title:** Fund Balance With Treasury  
**Account Number:** 1010  
**Normal Balance:** Debit

**Definition:** The aggregate amount of funds on deposit with Treasury, excluding seized cash deposited. Fund balance with Treasury (FBWT) is increased by (1) receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations; and (2) receiving transfers and reimbursements from other agencies. It also is increased by amounts borrowed from the Treasury, the Federal Financing Bank, or other entities, and amounts collected and credited to appropriation or fund accounts. FBWT is reduced by (1) disbursements made to pay liabilities or to purchase assets, goods, and services; (2) investments in U.S. securities (securities issued by Treasury or other Federal Government agencies); (3) cancellation of expired appropriations; (4) transfers and reimbursements to other entities or to the Treasury; and (5) sequestration or rescission of appropriations. (See USSGL account 1532, “Seized Cash Deposited.”)

**Account Title:** Undeposited Collections  
**Account Number:** 1110  
**Normal Balance:** Debit

**Definition:** Collections on hand, not yet deposited within the same accounting period.

**Account Title:** Imprest Funds  
**Account Number:** 1120  
**Normal Balance:** Debit

**Definition:** The authorized amount of cash held by agency cashiers at personal risk.

**Account Title:** Funds Held by the Public  
**Account Number:** 1130  
**Normal Balance:** Debit

**Definition:** Funds held by the public that OMB has determined will be included in the budget.

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**Account Title:** Other Cash  
**Account Number:** 1190  
**Normal Balance:** Debit

**Definition:** Cash holdings not otherwise classified above.

**Account Title:** Other Monetary Assets  
**Account Number:** 1195  
**Normal Balance:** Debit

**Definition:** The balance of monetary assets for which a specific USSGL account has not been established. This includes gold (valued at market), special drawing rights, and U.S. reserves in the International Monetary Fund. It excludes monetary assets seized. (See USSGL account 1531, "Seized Monetary Instruments.")

**Account Title:** Foreign Currency  
**Account Number:** 1200  
**Normal Balance:** Debit

**Definition:** The U.S. dollar equivalent of foreign government currency.

**Account Title:** Accounts Receivable  
**Account Number:** 1310  
**Normal Balance:** Debit

**Definition:** Amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment.

**Account Title:** Allowance for Loss on Accounts Receivable  
**Account Number:** 1319  
**Normal Balance:** Credit

**Definition:** Estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances.

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**Account Title:** Employment Benefit Contributions Receivable  
**Account Number:** 1320  
**Normal Balance:** Debit

**Definition:** The amount recorded by administering agencies for contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees Compensation Act (FECA), and unemployment compensation. This amount excludes Social Security taxes.

**Account Title:** Taxes Receivable  
**Account Number:** 1325  
**Normal Balance:** Debit

**Definition:** Amounts of identifiable, measurable, and legally enforceable taxes due from entities. This includes claims to cash or other assets through established assessment processes as defined by SFFAS No. 7.

**Account Title:** Allowance for Loss on Taxes Receivable  
**Account Number:** 1329  
**Normal Balance:** Credit

**Definition:** Estimated amounts of uncollectible taxes receivable.

**Account Title:** Receivable for Transfers of Currently Invested Balances  
**Account Number:** 1330  
**Normal Balance:** Debit

**Definition:** The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds.

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**Account Title:** Expenditure Transfers Receivable  
**Account Number:** 1335  
**Normal Balance:** Debit

**Definition:** The amount of financing sources receivable from a trust fund or an agency general fund (or another Federal fund as defined by OMB) resulting from a nonexchange transaction.

**Account Title:** Interest Receivable  
**Account Number:** 1340  
**Normal Balance:** Debit

**Definition:** Amounts of accrued interest charges on accounts and loans receivable. This also includes interest accrued on investment securities.

**Account Title:** Allowance for Loss on Interest Receivable  
**Account Number:** 1349  
**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible interest receivable from (1) credit programs before fiscal 1992, and (2) other interest receivable for all years. This account excludes the allowances for loans subject to credit reform, which are recorded in USSGL account 1399, "Allowance for Subsidy."

**Account Title:** Loans Receivable  
**Account Number:** 1350  
**Normal Balance:** Debit

**Definition:** Amounts loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments.

**Account Title:** Allowance for Loss on Loans Receivable  
**Account Number:** 1359  
**Normal Balance:** Credit

**Definition:** Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off.

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**Account Title:** Penalties, Fines, and Administrative Fees Receivable  
**Account Number:** 1360  
**Normal Balance:** Debit

**Definition:** Amounts of penalties, fines, and administrative fees on accounts and loans receivable due to the delinquency of a debt.

**Account Title:** Allowance for Loss on Penalties, Fines, and Administrative Fees  
Receivable  
**Account Number:** 1369  
**Normal Balance:** Credit

**Definition:** The estimated amount of loss due to uncollectible penalties, fines, and administrative fees receivable. This account excludes allowances for loans subject to credit reform.

**Account Title:** Allowance for Subsidy  
**Account Number:** 1399  
**Normal Balance:** Credit

**Definition:** This amount reflects the unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the Federal Government. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (USSGL account 1350, "Loans Receivable") on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account.

**Account Title:** Advances to Others  
**Account Number:** 1410  
**Normal Balance:** Debit

**Definition:** Payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Common examples are travel advances made in contemplation of future travel expenses or advances to contractors made in contemplation of future receipt of inventory or fixed assets.

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**Account Title:** Prepayments  
**Account Number:** 1450  
**Normal Balance:** Debit

**Definition:** Expenditures that provide future benefits. Prepayments often are recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

**Account Title:** Operating Materials and Supplies Held for Use  
**Account Number:** 1511  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials and supplies that will be consumed in normal operations.

**Account Title:** Operating Materials and Supplies Held in Reserve for Future Use  
**Account Number:** 1512  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed.

**Account Title:** Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  
**Account Number:** 1513  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used; is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations.

**Account Title:** Operating Materials and Supplies Held for Repair  
**Account Number:** 1514  
**Normal Balance:** Debit

**Definition:** The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in USSGL account 1511, "Operating Materials and Supplies Held for Sale."



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**Account Title:** Operating Materials and Supplies - Allowance  
**Account Number:** 1519  
**Normal Balance:** Credit

**Definition:** The amount of estimated repairs needed for damaged operating materials and supplies and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses.

**Account Title:** Inventory Purchased for Resale  
**Account Number:** 1521  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property purchased by an agency for resale.

**Account Title:** Inventory Held in Reserve for Future Sale  
**Account Number:** 1522  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed.

**Account Title:** Inventory Held for Repair  
**Account Number:** 1523  
**Normal Balance:** Debit

**Definition:** The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of.

**Account Title:** Inventory - Excess, Obsolete, and Unserviceable  
**Account Number:** 1524  
**Normal Balance:** Debit

**Definition:** The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair.

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**Account Title:** Inventory - Raw Materials  
**Account Number:** 1525  
**Normal Balance:** Debit

**Definition:** The cost or value of raw materials purchased or donated for use as a component part of inventory.

**Account Title:** Inventory - Work-in-Process  
**Account Number:** 1526  
**Normal Balance:** Debit

**Definition:** The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead.

**Account Title:** Inventory - Finished Goods  
**Account Number:** 1527  
**Normal Balance:** Debit

**Definition:** The accumulated cost or value of completed products.

**Account Title:** Inventory - Allowance  
**Account Number:** 1529  
**Normal Balance:** Credit

**Definition:** The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses.

**Account Title:** Seized Monetary Instruments  
**Account Number:** 1531  
**Normal Balance:** Debit

**Definition:** The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts or to the fund balance with Treasury. (See USSGL accounts 1541, "Forfeited Property Held for Sale," and 1542, "Forfeited Property Held for Donation or Use.")

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**Account Title:** Seized Cash Deposited  
**Account Number:** 1532  
**Normal Balance:** Debit

**Definition:** The amount of cash seized by law enforcement activity and deposited to Treasury in banks or other financial institutions pending forfeiture judgment.

**Account Title:** Forfeited Property Held for Sale  
**Account Number:** 1541  
**Normal Balance:** Debit

**Definition:** The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

**Account Title:** Forfeited Property Held for Donation or Use  
**Account Number:** 1542  
**Normal Balance:** Debit

**Definition:** The value of monetary instruments and property intended to be donated or used by the agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise.

**Account Title:** Forfeited Property - Allowance  
**Account Number:** 1549  
**Normal Balance:** Credit

**Definition:** The estimated amount of third-party liens and claims against forfeited property.

**Account Title:** Foreclosed Property  
**Account Number:** 1551  
**Normal Balance:** Debit

**Definition:** The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan.

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**Account Title:** Foreclosed Property - Allowance  
**Account Number:** 1559  
**Normal Balance:** Credit

**Definition:** The estimated amount of third-party liens and claims against foreclosed property and precredit reform property. The additional amount necessary to reduce the value of the property to net realized value.

**Account Title:** Commodities Held Under Price Support and Stabilization Support Programs  
**Account Number:** 1561  
**Normal Balance:** Debit

**Definition:** The cost or value of commercial items held to stabilize or support market prices.

**Account Title:** Commodities - Allowance  
**Account Number:** 1569  
**Normal Balance:** Credit

**Definition:** The amount needed to reduce the gross value of commodities to their expected net realizable value.

**Account Title:** Stockpile Materials Held in Reserve  
**Account Number:** 1571  
**Normal Balance:** Debit

**Definition:** The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies.

**Account Title:** Stockpile Materials Held for Sale  
**Account Number:** 1572  
**Normal Balance:** Debit

**Definition:** The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold.

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**Account Title:** Other Related Property  
**Account Number:** 1591  
**Normal Balance:** Debit

**Definition:** The value of other related property not otherwise classified above, including real property acquired through military base closings.

**Account Title:** Other Related Property - Allowance  
**Account Number:** 1599  
**Normal Balance:** Credit

**Definition:** The estimated loss for third-party liens and claims or for other changes in the value of other related property.

**Account Title:** Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt  
**Account Number:** 1610  
**Normal Balance:** Debit

**Definition:** The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, non-marketable Treasury securities, and market-based Treasury securities.

**Account Title:** Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
**Account Number:** 1611  
**Normal Balance:** Credit

**Definition:** The full discount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

**Account Title:** Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt  
**Account Number:** 1612  
**Normal Balance:** Debit

**Definition:** The full premium on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency.

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**Account Title:** Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt

**Account Number:** 1613

**Normal Balance:** Either

**Definition:** The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Market Adjustment - Investments

**Account Number:** 1618

**Normal Balance:** Either

**Definition:** The accumulated unrealized gain or loss on investments other than investments in zero coupon bonds. Unrealized gain or loss is due to adjustments for market value. FACTS I normal balance assigned to this account is “debit.”

**Account Title:** Investments in Securities Other Than the Bureau of the Public Debt Securities

**Account Number:** 1620

**Normal Balance:** Debit

**Definition:** The par value of U.S. securities issued by Federal agencies and the par value of securities issued by non-Federal entities.

**Account Title:** Discount on Securities Other Than the Bureau of the Public Debt Securities

**Account Number:** 1621

**Normal Balance:** Credit

**Definition:** The full discount on securities other than the Bureau of the Public Debt securities held by an agency.

**Account Title:** Premium on Securities Other Than the Bureau of the Public Debt Securities

**Account Number:** 1622

**Normal Balance:** Debit

**Definition:** The full premium on securities other than the Bureau of the Public Debt securities held by an agency.

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**Account Title:** Amortization of Discount and Premiums on Securities Other Than the Bureau of the Public Debt Securities

**Account Number:** 1623

**Normal Balance:** Either

**Definition:** The amortization amount of discounts and premiums on securities other than the Bureau of the Public Debt securities held by an agency. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**Account Number:** 1630

**Normal Balance:** Debit

**Definition:** The par value of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt.

**Account Title:** Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**Account Number:** 1631

**Normal Balance:** Credit

**Definition:** The full discount of U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency.

**Account Title:** Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt

**Account Number:** 1633

**Normal Balance:** Debit

**Definition:** The amortization amount of discount on U.S. Treasury zero coupon bonds issued by the Bureau of the Public Debt and held by an agency. FACTS II normal balance assigned to this account is “debit.”

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**Account Title:** Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds  
**Account Number:** 1638  
**Normal Balance:** Either

**Definition:** The accumulated unrealized holding gains and losses for U.S. Treasury zero coupon bond investments due to adjustments to market value. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Contra Market Adjustment - Investments in U.S. Treasury Zero  
Coupon Bonds  
**Account Number:** 1639  
**Normal Balance:** Either

**Definition:** The offset to market adjustments for investments in U.S. Treasury zero coupon bonds. The account provides a mechanism for zero coupon bonds to be reported on a basis other than market value on the Balance Sheet. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Other Investments  
**Account Number:** 1690  
**Normal Balance:** Debit

**Definition:** The value of other investments owned by the agency.

**Account Title:** Land and Land Rights  
**Account Number:** 1711  
**Normal Balance:** Debit

**Definition:** The identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (National Park or Forest and land in public domain) and materials beneath or above the surface and Outer Continental Shelf resources are excluded.



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**Account Title:** Improvements to Land  
**Account Number:** 1712  
**Normal Balance:** Debit

**Definition:** The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations.

**Account Title:** Accumulated Depreciation on Improvements to Land  
**Account Number:** 1719  
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for improvements to land.

**Account Title:** Construction-in-Progress  
**Account Number:** 1720  
**Normal Balance:** Debit

**Definition:** Includes costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except information technology software) for which the agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item.

**Account Title:** Buildings, Improvements, and Renovations  
**Account Number:** 1730  
**Normal Balance:** Debit

**Definition:** The cost of Federal Government-owned buildings acquired for and used in providing general Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multi-use heritage assets when those costs are directly tied to the conduct of Federal Government operations.

**Account Title:** Accumulated Depreciation on Buildings, Improvements, and Renovations  
**Account Number:** 1739  
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for buildings, improvements, and renovations.

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**Account Title:** Other Structures and Facilities  
**Account Number:** 1740  
**Normal Balance:** Debit

**Definition:** The cost or appraised value of Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under agency control.

**Account Title:** Accumulated Depreciation on Other Structures and Facilities  
**Account Number:** 1749  
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for structures and facilities.

**Account Title:** Equipment  
**Account Number:** 1750  
**Normal Balance:** Debit

**Definition:** The capitalized cost of tangible equipment items of a durable nature used by the agency in providing goods and services. This excludes computer software.

**Account Title:** Accumulated Depreciation on Equipment  
**Account Number:** 1759  
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for equipment.

**Account Title:** Assets Under Capital Lease  
**Account Number:** 1810  
**Normal Balance:** Debit

**Definition:** The amount of assets being leased under terms equivalent to an installment purchase.

**Account Title:** Accumulated Depreciation on Assets Under Capital Lease  
**Account Number:** 1819  
**Normal Balance:** Credit

**Definition:** Accumulates depreciation charged to expense for assets under capital lease.

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**Account Title:** Leasehold Improvements  
**Account Number:** 1820  
**Normal Balance:** Debit

**Definition:** The cost of improvements to leased land, buildings, structures, and facilities occupied by the Federal Government as a lessee, as well as easements and right-of-way.

**Account Title:** Accumulated Amortization on Leasehold Improvements  
**Account Number:** 1829  
**Normal Balance:** Credit

**Definition:** Accumulates amortization charged to expense for leasehold improvements.

**Account Title:** Internal-Use Software  
**Account Number:** 1830  
**Normal Balance:** Debit

**Definition:** The capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization.

**Account Title:** Internal-Use Software in Development  
**Account Number:** 1832  
**Normal Balance:** Debit

**Definition:** Includes the full cost, as defined in SFFAS No.10, incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software. Upon completion, these costs will be transferred to USSGL account 1830, "Internal-Use Software."

**Account Title:** Accumulated Amortization on Internal-Use Software  
**Account Number:** 1839  
**Normal Balance:** Credit

**Definition:** Accumulates amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization.

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**Account Title:** Other Natural Resources  
**Account Number:** 1840  
**Normal Balance:** Debit

**Definition:** The cost or appraised value of natural resources other than land.

**Account Title:** Allowance for Depletion  
**Account Number:** 1849  
**Normal Balance:** Credit

**Definition:** The reduction of an estimated available quantity of other natural resources.

**Account Title:** Other General Property, Plant, and Equipment  
**Account Number:** 1890  
**Normal Balance:** Debit

**Definition:** The value of general property, plant, and equipment not otherwise classified above.

**Account Title:** Accumulated Depreciation on Other General Property, Plant, and Equipment  
**Account Number:** 1899  
**Normal Balance:** Credit

**Definition:** The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment.

**Account Title:** Receivable From Appropriations  
**Account Number:** 1921  
**Normal Balance:** Debit

**Definition:** The amount to be received from an appropriation to fund current or future expenses for which the appropriation has already been authorized by law. Note: Treasury and OMB must approve use of this account.

**Account Title:** Other Assets  
**Account Number:** 1990  
**Normal Balance:** Debit

**Definition:** Other assets not otherwise classified above.

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**Account Title:** Accounts Payable  
**Account Number:** 2110  
**Normal Balance:** Credit

**Definition:** Amounts owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees.

**Account Title:** Disbursements in Transit  
**Account Number:** 2120  
**Normal Balance:** Credit

**Definition:** The amounts of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office.

**Account Title:** Contract Holdbacks  
**Account Number:** 2130  
**Normal Balance:** Credit

**Definition:** The amounts withheld from grantees or contractors pending completion of related contracts.

**Account Title:** Accrued Interest Payable  
**Account Number:** 2140  
**Normal Balance:** Credit

**Definition:** Amount of interest accrued and owed to others.

**Account Title:** Payable for Transfers of Currently Invested Balances  
**Account Number:** 2150  
**Normal Balance:** Credit

**Definition:** The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving entity will request a transfer of funds. The investing entity will disinvest and transfer necessary funds via SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized and obligations may be incurred before the actual transfer of funds.

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**Account Title:** Expenditure Transfers Payable  
**Account Number:** 2155  
**Normal Balance:** Credit

**Definition:** The amount of financing sources payable to a trust fund or an agency general fund (or another Federal fund as defined by OMB) that occurs as a result of a nonexchange transaction.

**Account Title:** Entitlement Benefits Due and Payable  
**Account Number:** 2160  
**Normal Balance:** Credit

**Definition:** As of the reporting date, any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law. This excludes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-Federal employees, Black Lung Benefits, Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc.

**Account Title:** Subsidy Payable to the Financing Account  
**Account Number:** 2170  
**Normal Balance:** Credit

**Definition:** The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans.

**Account Title:** Contra Liability for Subsidy Payable to the Financing Account  
**Account Number:** 2179  
**Normal Balance:** Debit

**Definition:** The amount of subsidy payable from a program account to a financing account for both undisbursed direct loans and undisbursed guaranteed loans. This is the USSGL contra account to 2170, "Subsidy Payable to the Financing Account."

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**Account Title:** Loan Guarantee Liability  
**Account Number:** 2180  
**Normal Balance:** Credit

**Definition:** This account is the financing fund for loan guarantee programs. Record all transactions that affect the subsidy for loan guarantees in this account. It represents the expected present value of cash flows to and from the Federal Government from loan guarantees. The initial transaction transfers the subsidy monies from the program fund to the financing fund.

**Account Title:** Other Accrued Liabilities  
**Account Number:** 2190  
**Normal Balance:** Credit

**Definition:** Amounts of liabilities not otherwise classified above.

**Account Title:** Accrued Funded Payroll and Leave  
**Account Number:** 2210  
**Normal Balance:** Credit

**Definition:** The estimated liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

**Account Title:** Withholdings Payable  
**Account Number:** 2211  
**Normal Balance:** Credit

**Definition:** Amounts withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings.

**Account Title:** Employer Contributions and Payroll Taxes Payable  
**Account Number:** 2213  
**Normal Balance:** Credit

**Definition:** The employer portion of payroll taxes and benefit contributions, such as retirement, including the agency's contribution to the Thrift Savings Plan ("N" attribute), and health and life insurance for covered employees.

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**Account Title:** Other Post-Employment Benefits Due and Payable  
**Account Number:** 2215  
**Normal Balance:** Credit

**Definition:** Amounts due to former or inactive employees (not retired) and/or beneficiaries. Other post-employment benefits can include salary continuation, severance benefits, counseling, training, funded unemployment liability for Federal employees, funded Federal Employee Compensation Act (FECA) liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability.

**Account Title:** Pension Benefits Due and Payable to Beneficiaries  
**Account Number:** 2216  
**Normal Balance:** Credit

**Definition:** Pension benefits, excluding Railroad Retirement Benefits and Veterans Affairs Pension, due from the administering agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)

**Account Title:** Benefit Premiums Payable to Carriers  
**Account Number:** 2217  
**Normal Balance:** Credit

**Definition:** Amounts due from the administering agencies to the benefit carriers for providing health insurance employment benefit. (Refer to FASAB's Selected Assets and Liability Standard, number 1, paragraph 84.)

**Account Title:** Life Insurance Benefits Due and Payable to Beneficiaries  
**Account Number:** 2218  
**Normal Balance:** Credit

**Definition:** Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to Refer to FASAB SFFAS No. 1, Accounting for Selected Assets and Liabilities, paragraph 84.)



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**Account Title:** Unfunded Leave  
**Account Number:** 2220  
**Normal Balance:** Credit

**Definition:** The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded from future years' appropriations.

**Account Title:** Unfunded FECA Liability  
**Account Number:** 2225  
**Normal Balance:** Credit

**Definition:** The amount of Federal Employees Compensation Act (FECA) liability billed to agencies by the Department of Labor for FECA payments made on the agencies' behalves. The funding for the liability will be made from a future appropriation. This is not an actuarial liability.

**Account Title:** Other Unfunded Employment Related Liability  
**Account Number:** 2290  
**Normal Balance:** Credit

**Definition:** Amounts of unfunded employment related liabilities not covered by the current year's budget authority and not otherwise classified above. Include the unfunded liability for unemployment for Federal employees in this account.

**Account Title:** Advances From Others  
**Account Number:** 2310  
**Normal Balance:** Credit

**Definition:** The balance of amounts advanced by other Federal and non-Federal entities for goods and services to be furnished.

**Account Title:** Deferred Credits  
**Account Number:** 2320  
**Normal Balance:** Credit

**Definition:** Revenue or income received but not yet earned.

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**Account Title:** Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections

**Account Number:** 2400

**Normal Balance:** Credit

**Definition:** Amounts offsetting undeposited collections and collections deposited in deposit funds and clearing accounts, including suspense accounts, awaiting disposition or reclassification.

**Account Title:** Principal Payable to the Bureau of the Public Debt

**Account Number:** 2510

**Normal Balance:** Credit

**Definition:** The amount of loan principal payable to the Bureau of the Public Debt.

**Account Title:** Principal Payable to the Federal Financing Bank

**Account Number:** 2520

**Normal Balance:** Credit

**Definition:** The amount of loan principal owed to the Federal Financing Bank.

**Account Title:** Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2530

**Normal Balance:** Credit

**Definition:** The par value of U.S. securities issued under general and special financing authority.

**Account Title:** Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2531

**Normal Balance:** Debit

**Definition:** The discount on U.S. securities issued under general and special financing authority.

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**Account Title:** Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2532

**Normal Balance:** Credit

**Definition:** The premium on U.S. securities issued under general and special financing authority.

**Account Title:** Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority

**Account Number:** 2533

**Normal Balance:** Either

**Definition:** The amortization of discount and premium on securities issued under general and special financing authority. FACTS I normal balance assigned to this account is "debit."

**Account Title:** Participation Certificates

**Account Number:** 2540

**Normal Balance:** Credit

**Definition:** The liability for the agency's share of participation certificates.

**Account Title:** Other Debt

**Account Number:** 2590

**Normal Balance:** Credit

**Definition:** All other forms of Federal Government obligations, secured and unsecured, not otherwise classified above.

**Account Title:** Actuarial Pension Liability

**Account Number:** 2610

**Normal Balance:** Credit

**Definition:** Amount recorded by the administering agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraph 71.)

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**Account Title:** Actuarial Health Insurance Liability  
**Account Number:** 2620  
**Normal Balance:** Credit

**Definition:** Amount recorded by the administering agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraphs 79 and 88.)

**Account Title:** Actuarial Life Insurance Liability  
**Account Number:** 2630  
**Normal Balance:** Credit

**Definition:** Amount recorded by administering agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraph 113.)

**Account Title:** Actuarial FECA Liability  
**Account Number:** 2650  
**Normal Balance:** Credit

**Definition:** Amount recorded by employer agencies for the actuarial present value of future Federal Employee Compensation Act (FECA) benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, Accounting for Liabilities of the Federal Government, paragraphs 95 and 96.)

**Account Title:** Other Actuarial Liabilities  
**Account Number:** 2690  
**Normal Balance:** Credit

**Definition:** Amount recorded by administering agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include Other Post-Employment Benefit (OPEB) actuarial liability here; for example, actuarial liability for the Department of Veterans Affairs burial and compensation.

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**Account Title:** Prior Liens Outstanding on Acquired Collateral  
**Account Number:** 2910  
**Normal Balance:** Credit

**Definition:** The value of liens approved and accepted as being claims against assets acquired through loan defaults.

**Account Title:** Contingent Liabilities  
**Account Number:** 2920  
**Normal Balance:** Credit

**Definition:** Amount that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in USSGL account 2995, "Estimated Cleanup Cost Liability."

**Account Title:** Capital Lease Liability  
**Account Number:** 2940  
**Normal Balance:** Credit

**Definition:** The present value of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets.

**Account Title:** Liability for Subsidy Related to Undisbursed Loans  
**Account Number:** 2950  
**Normal Balance:** Credit

**Definition:** The amount of subsidy owed by the financing fund for direct and guaranteed loans that have not been disbursed. This liability will be liquidated when the loan is disbursed. If the loan is not disbursed, the accrued subsidy must be removed from the financing fund.

**Account Title:** Accounts Payable From Canceled Appropriations  
**Account Number:** 2960  
**Normal Balance:** Credit

**Definition:** This account is used to reinstate valid accounts payable canceled with an appropriation under requirements of Public Law 101-510 (31 U.S.C. 1551-1557, "M" account legislation.)

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**Account Title:** Resources Payable to Treasury  
**Account Number:** 2970  
**Normal Balance:** Credit

**Definition:** Amounts to be transferred to the general fund of the Treasury via capital transfer. This includes excess amounts in liquidating funds.

**Account Title:** Custodial Liability  
**Account Number:** 2980  
**Normal Balance:** Credit

**Definition:** The amount of custodial revenue yet to be transferred to another entity.

**Account Title:** Other Liabilities  
**Account Number:** 2990  
**Normal Balance:** Credit

**Definition:** Other liabilities not otherwise classified.

**Account Title:** Estimated Cleanup Cost Liability  
**Account Number:** 2995  
**Normal Balance:** Credit

**Definition:** The estimated liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment.

**Account Title:** Unexpended Appropriations - Cumulative  
**Account Number:** 3100  
**Normal Balance:** Credit

**Definition:** The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other USSGL accounts in the 3100 series. At yearend, the nominal USSGL accounts in the 3100 series are closed to this USSGL account. During the fiscal year, the net of debit and credit balances in the 3100 series accounts reflects the total remaining balance of unused appropriations. Trust funds do not use this USSGL account.

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**Account Title:** Unexpended Appropriations - Appropriations Received  
**Account Number:** 3101  
**Normal Balance:** Credit

**Definition:** The amount of new appropriations received during the fiscal year. This amount does not include dedicated and earmarked receipts; therefore, special and trust funds do not use this USSGL account to record appropriations.

**Account Title:** Unexpended Appropriations - Transfers-In  
**Account Number:** 3102  
**Normal Balance:** Credit

**Definition:** The amount of unexpended appropriations from current or prior years, transferred in during the fiscal year.

**Account Title:** Unexpended Appropriations - Transfers-Out  
**Account Number:** 3103  
**Normal Balance:** Debit

**Definition:** The amount of unexpended appropriations from current or prior years, transferred out during the fiscal year.

**Account Title:** Unexpended Appropriations - Adjustments  
**Account Number:** 3106  
**Normal Balance:** Either

**Definition:** The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, capital transfers, and cancellation of expired appropriations. FACTS I normal balance assigned to this account is "credit."

**Account Title:** Unexpended Appropriations - Used  
**Account Number:** 3107  
**Normal Balance:** Debit

**Definition:** The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with USSGL account 5700 when goods and services are received or benefits provided.

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**Account Title:** Unexpended Appropriations - Prior-Period Adjustments - Restated  
**Account Number:** 3108  
**Normal Balance:** Either

**Definition:** The amount of net increase or decrease to unexpended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "debit."

**Account Title:** Unexpended Appropriations - Prior-Period Adjustments - Not Restated  
**Account Number:** 3109  
**Normal Balance:** Either

**Definition:** The amount of a net increase or decrease to unexpended appropriations as a result of posting a "prior-period adjustment." This USSGL account is used only when making a "prior-period adjustment" that does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "debit."

**Account Title:** Cumulative Results of Operations  
**Account Number:** 3310  
**Normal Balance:** Either

**Definition:** The net difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. FACTS I normal balance assigned to this account is "credit."

**Account Title:** Estimated Indefinite Contract Authority  
**Account Number:** 4032  
**Normal Balance:** Debit

**Definition:** The estimated amount of indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.



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**Account Title:** Anticipated Adjustments to Contract Authority  
**Account Number:** 4034  
**Normal Balance:** Either

**Definition:** The estimated amounts of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections.

**Account Title:** Estimated Indefinite Borrowing Authority  
**Account Number:** 4042  
**Normal Balance:** Debit

**Definition:** The amount of estimated indefinite borrowing authority required to finance estimated obligations during the current year. The balance in this account will be adjusted to zero at yearend.

**Account Title:** Anticipated Reductions to Borrowing Authority  
**Account Number:** 4044  
**Normal Balance:** Credit

**Definition:** The estimated amounts of reductions during the fiscal year to borrowing authority.

**Account Title:** Anticipated Transfers to the General Fund of the Treasury  
**Account Number:** 4047  
**Normal Balance:** Credit

**Definition:** The anticipated amounts to be transferred to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.

**Account Title:** Anticipated Collections From Non-Federal Sources  
**Account Number:** 4060  
**Normal Balance:** Debit

**Definition:** The amount of non-Federal collections, excluding reimbursables, expected in the current fiscal year.

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**Account Title:** Anticipated Collections From Federal Sources  
**Account Number:** 4070  
**Normal Balance:** Debit

**Definition:** The amount of Federal collections, excluding reimbursables, expected in the current fiscal year.

**Account Title:** Amounts Appropriated From a Specific Treasury-Managed Trust Fund  
TAFS - Receivable - Transferred  
**Account Number:** 4081  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4126, “Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS – Receivable,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested  
Balances - Transferred  
**Account Number:** 4082  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4166, “Allocations of Realized Authority - To Be Transferred From Invested Balances,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Transfers - Current-Year Authority - Receivable - Transferred  
**Account Number:** 4083  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4171, “Non-Allocation Transfers of Invested Balances - Receivable,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Debt Liquidation Appropriations  
**Account Number:** 4111  
**Normal Balance:** Debit

**Definition:** Amount appropriated to liquidate debt as specified in the appropriation language.

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**Account Title:** Liquidation of Deficiency - Appropriations  
**Account Number:** 4112  
**Normal Balance:** Debit

**Definition:** The amount appropriated to liquidate a prior-year deficiency.

**Account Title:** Appropriated Trust or Special Fund Receipts  
**Account Number:** 4114  
**Normal Balance:** Debit

**Definition:** The amount of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by Treasury as “unavailable” are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as “available” are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 3101, “Unexpended Appropriations - Appropriations Received.”

**Account Title:** Loan Subsidy Appropriation  
**Account Number:** 4115  
**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.

**Account Title:** Loan Administrative Expense Appropriation  
**Account Number:** 4117  
**Normal Balance:** Debit

**Definition:** The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

**Account Title:** Reestimated Loan Subsidy Appropriation  
**Account Number:** 4118  
**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates.

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**Account Title:** Other Appropriations Realized  
**Account Number:** 4119  
**Normal Balance:** Debit

**Definition:** All other appropriations not classified above. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.

**Account Title:** Appropriations Anticipated - Indefinite  
**Account Number:** 4120  
**Normal Balance:** Debit

**Definition:** The current estimate of anticipated amounts to become available under existing law.

**Account Title:** Authority Adjusted for Interest on the Bureau of the Public Debt Securities  
**Account Number:** 4122  
**Normal Balance:** Debit

**Definition:** The amount receivable for interest on the Bureau of the Public Debt securities to be paid in the future. The Bureau of the Public Debt may only use this account.

**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund  
TAFS Reclassified - Receivable -Temporary Reduction  
**Account Number:** 4123  
**Normal Balance:** Debit

**Definition:** The amount of authority reclassified from USSGL account 4126, "Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable" because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the receivable is from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

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**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund  
TAFS Reclassified - Payable - Temporary Reduction  
**Account Number:** 4124  
**Normal Balance:** Credit

**Definition:** The amount of authority reclassified from USSGL account 4127 “Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable” because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in a trust fund Treasury Appropriation Fund Symbol (TAFS) where the payable is to the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund.

**Account Title:** Loan Modification Adjustment Transfer Appropriation  
**Account Number:** 4125  
**Normal Balance:** Debit

**Definition:** An amount appropriated to a financing account from a permanent indefinite appropriation to cover the cost of a modification adjustment transfer. Modification costs are calculated using a current discount rate at which a cohort pays or earns interest. When the cost of a modification is less when calculated at the current discount rate than at the discount rate at which the cohort pays or earns interest, a modification adjustment transfer appropriation is required.

**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS -  
Receivable  
**Account Number:** 4126  
**Normal Balance:** Debit

**Definition:** Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account to be transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority.

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**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable

**Account Number:** 4127

**Normal Balance:** Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund to be transferred to an agency trust fund expenditure account via nonexpenditure transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority.

**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In

**Account Number:** 4128

**Normal Balance:** Debit

**Definition:** Amounts appropriated in an appropriation or authorization act to an agency trust fund expenditure account and transferred from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

**Account Title:** Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out

**Account Number:** 4129

**Normal Balance:** Credit

**Definition:** Amounts appropriated in an appropriation or authorization act from the Airport and Airway Trust Fund, Aquatic Resources Trust Fund, Highway Trust Fund, or Oil Spill Liability Trust Fund and transferred to an agency trust fund expenditure account via nonexpenditure transfer. This USSGL account is used to properly reflect the transfer as an appropriation.

**Account Title:** Appropriation To Liquidate Contract Authority Withdrawn

**Account Number:** 4130

**Normal Balance:** Credit

**Definition:** The amount of the excess portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.

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**Account Title:** Current-Year Contract Authority Realized  
**Account Number:** 4131  
**Normal Balance:** Debit

**Definition:** The amount of new authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.

**Account Title:** Substitution of Contract Authority  
**Account Number:** 4132  
**Normal Balance:** Credit

**Definition:** The amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource. Note: This account can only be used by the Department of Defense with approval from the Office of Management and Budget (OMB).

**Account Title:** Decreases to Indefinite Contract Authority  
**Account Number:** 4133  
**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile contract authority to obligations for Treasury Appropriation Fund Symbols (TAFS) that are funded with indefinite contract authority.

**Account Title:** Contract Authority Withdrawn  
**Account Number:** 4134  
**Normal Balance:** Credit

**Definition:** The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.

**Account Title:** Contract Authority Liquidated  
**Account Number:** 4135  
**Normal Balance:** Credit

**Definition:** The amount of funds received during the fiscal year from appropriations, nonexpenditure transfers, or offsetting collections that liquidate contract authority.

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**Account Title:** Contract Authority To Be Liquidated by Trust Funds  
**Account Number:** 4136  
**Normal Balance:** Credit

**Definition:** The appropriation of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the nonexpenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement.

**Account Title:** Transfers of Contract Authority  
**Account Number:** 4137  
**Normal Balance:** Either

**Definition:** The amount of contract authority transferred between two Treasury Appropriation Fund Symbols (TAFS) based upon an approved letter. This occurs before the actual transfer of funds. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Appropriation To Liquidate Contract Authority  
**Account Number:** 4138  
**Normal Balance:** Debit

**Definition:** The amount of liquidating appropriations received during the fiscal year to fund contract authority.

**Account Title:** Contract Authority Carried Forward  
**Account Number:** 4139  
**Normal Balance:** Debit

**Definition:** The amount of contract authority carried forward into the next fiscal year.

**Account Title:** Substitution of Borrowing Authority  
**Account Number:** 4140  
**Normal Balance:** Credit

**Definition:** The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.



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**Account Title:** Current-Year Borrowing Authority Realized  
**Account Number:** 4141  
**Normal Balance:** Debit

**Definition:** The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.

**Account Title:** Decreases to Indefinite Borrowing Authority  
**Account Number:** 4143  
**Normal Balance:** Credit

**Definition:** The amount necessary to reconcile borrowing authority to obligations for Treasury Appropriation Fund Symbols (TAFS) that are funded with indefinite borrowing authority.

**Account Title:** Borrowing Authority Withdrawn  
**Account Number:** 4144  
**Normal Balance:** Credit

**Definition:** The amount of indefinite borrowing authority withdrawn due to recoveries of prior-year obligations where the authority to borrow was not borrowed.

**Account Title:** Borrowing Authority Converted to Cash  
**Account Number:** 4145  
**Normal Balance:** Credit

**Definition:** The amount of nonexpenditure transfers during the fiscal year that reduces borrowing authority.

**Account Title:** Actual Repayments of Debt, Current-Year Authority  
**Account Number:** 4146  
**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt.

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**Account Title:** Actual Repayments of Debt, Prior-Year Balances  
**Account Number:** 4147  
**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt.

**Account Title:** Resources Realized From Borrowing Authority  
**Account Number:** 4148  
**Normal Balance:** Debit

**Definition:** The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.

**Account Title:** Borrowing Authority Carried Forward  
**Account Number:** 4149  
**Normal Balance:** Debit

**Definition:** The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority).

**Account Title:** Reappropriations  
**Account Number:** 4150  
**Normal Balance:** Debit

**Definition:** The amount of new budget authority derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

**Account Title:** Actual Capital Transfers to the General Fund of the Treasury,  
Current-Year Authority  
**Account Number:** 4151  
**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

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**Account Title:** Actual Capital Transfers to the General Fund of the Treasury,  
Prior-Year Balances

**Account Number:** 4152

**Normal Balance:** Credit

**Definition:** Amounts actually transferred by nonexpenditure transfer during the fiscal year of prior-year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols (TAFS) series 1610 - Earnings of Government-Owned Enterprises and 2810 - Repayments of Capital Investment, Government-Owned Enterprises.

**Account Title:** Authority Made Available From Receipt or Appropriation Balances  
Previously Precluded From Obligation

**Account Number:** 4157

**Normal Balance:** Debit

**Definition:** The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4397, "Receipts and Appropriations Temporarily Precluded From Obligation."

**Account Title:** Authority Made Available From Offsetting Collection Balances  
Previously Precluded From Obligation

**Account Number:** 4158

**Normal Balance:** Debit

**Definition:** The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into USSGL account 4398, "Offsetting Collections Temporarily Precluded From Obligation."

**Account Title:** Anticipated Transfers - Current-Year Authority

**Account Number:** 4160

**Normal Balance:** Either

**Definition:** The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. FACTS II normal balance assigned to this account is "debit."

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**Account Title:** Allocations of Authority - Anticipated From Invested Balances  
**Account Number:** 4165  
**Normal Balance:** Debit

**Definition:** The amount of new budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," and/or 4167, "Allocations of Realized Authority - Transferred From Invested Balances."

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances  
**Account Number:** 4166  
**Normal Balance:** Either

**Definition:** The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for nonexpenditure transfer and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances  
**Account Number:** 4167  
**Normal Balance:** Either

**Definition:** The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year or prior-year obligated authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority; most commonly associated with trust and special funds. FACTS II normal balance assigned to this account is "debit."

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**Account Title:** Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction  
**Account Number:** 4168  
**Normal Balance:** Either

**Definition:** The amount of authority reclassified from USSGL account 4166, "Allocations of Realized Authority - To Be Transferred From Invested Balances," because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. FACTS II normal balance assigned to this account is "debit."

**Account Title:** Transfers - Current-Year Authority  
**Account Number:** 4170  
**Normal Balance:** Either

**Definition:** The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. FACTS II normal balance assigned to this account is "debit."

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable  
**Account Number:** 4171  
**Normal Balance:** Either

**Definition:** The amount to be transferred-in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is "debit."

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**Account Title:** Non-Allocation Transfers of Invested Balances - Payable  
**Account Number:** 4172  
**Normal Balance:** Either

**Definition:** The amount to be transferred-out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred  
**Account Number:** 4173  
**Normal Balance:** Either

**Definition:** The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, “Non-Allocation Transfers of Invested Balances - Receivable” or 4172, “Non-Allocation Transfers of Invested Balances - Payable.” FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Allocation Transfers of Current-Year Authority for Non-Invested Accounts  
**Account Number:** 4175  
**Normal Balance:** Either

**Definition:** The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Allocation Transfers of Prior-Year Balances  
**Account Number:** 4176  
**Normal Balance:** Either

**Definition:** The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. FACTS II normal balance assigned to this account is “debit.”

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**Account Title:** Anticipated Transfers - Prior-Year Balances  
**Account Number:** 4180  
**Normal Balance:** Either

**Definition:** The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Transfers - Prior-Year Balances  
**Account Number:** 4190  
**Normal Balance:** Either

**Definition:** The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Balance Transfers - Extension of Availability Other Than Reappropriations  
**Account Number:** 4191  
**Normal Balance:** Either

**Definition:** The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Transfer of Obligated Balances  
**Account Number:** 4195  
**Normal Balance:** Either

**Definition:** The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. FACTS II normal balance assigned to this account is “debit.”

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**Account Title:** Transfer of Expired Expenditure Transfers - Receivable  
**Account Number:** 4199  
**Normal Balance:** Either

**Definition:** The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Use only with OMB approval. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Total Actual Resources - Collected  
**Account Number:** 4201  
**Normal Balance:** Debit

**Definition:** This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources.

**Account Title:** Anticipated Reimbursements and Other Income  
**Account Number:** 4210  
**Normal Balance:** Debit

**Definition:** The estimate of reimbursements expected to be earned during the current fiscal year, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.

**Account Title:** Liquidation of Deficiency - Offsetting Collections  
**Account Number:** 4212  
**Normal Balance:** Debit

**Definition:** The amount of current-year spending authority from offsetting collections reclassified to liquidate a prior-year deficiency. This excludes reimbursable and unfilled customer order activity.

**Account Title:** Anticipated Appropriation Trust Fund Expenditure Transfers  
**Account Number:** 4215  
**Normal Balance:** Debit

**Definition:** The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.



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**Account Title:** Unfilled Customer Orders Without Advance  
**Account Number:** 4221  
**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public if permitted by law and by long-standing, generally accepted practice. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned.

**Account Title:** Unfilled Customer Orders With Advance  
**Account Number:** 4222  
**Normal Balance:** Debit

**Definition:** The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies or the public. It also includes amounts for “jointly supported projects.” At the time goods and/or services are furnished, the amount becomes reimbursements earned.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable  
**Account Number:** 4225  
**Normal Balance:** Debit

**Definition:** The amount of uncollected expenditure transfers from a trust fund to a general fund.

**Account Title:** Unfilled Customer Orders Without Advance - Transferred  
**Account Number:** 4230  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4221, “Unfilled Customer Orders Without Advance,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

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**Account Title:** Unfilled Customer Orders With Advance - Transferred  
**Account Number:** 4231  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4222, “Unfilled Customer Orders With Advance,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred  
**Account Number:** 4232  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4225, “Appropriation Trust Fund Expenditure Transfers - Receivable,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Reimbursements and Other Income Earned - Receivable - Transferred  
**Account Number:** 4233  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4251, “Reimbursements and Other Income Earned - Receivable,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Other Federal Receivables - Transferred  
**Account Number:** 4234  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4287, “Other Federal Receivables,” transferred from one Treasury Appropriation Fund Symbol (TAFS) to another. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Reimbursements and Other Income Earned - Receivable  
**Account Number:** 4251  
**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services.

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**Account Title:** Reimbursements and Other Income Earned - Collected  
**Account Number:** 4252  
**Normal Balance:** Debit

**Definition:** The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.

**Account Title:** Appropriation Trust Fund Expenditure Transfers - Collected  
**Account Number:** 4255  
**Normal Balance:** Debit

**Definition:** The amount of expenditure transfers executed between a trust fund and a general fund during the fiscal year.

**Account Title:** Actual Collections of “governmental-type” Fees  
**Account Number:** 4260  
**Normal Balance:** Debit

**Definition:** The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government’s exercise of its sovereign or governmental powers.

**Account Title:** Actual Collections of Business-Type Fees  
**Account Number:** 4261  
**Normal Balance:** Debit

**Definition:** The amount of fees collected during the fiscal year from non-Federal sources resulting from business-type transactions.

**Account Title:** Actual Collections of Loan Principal  
**Account Number:** 4262  
**Normal Balance:** Debit

**Definition:** The total amount of loan principal collected during the fiscal year from non-Federal sources.

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**Account Title:** Actual Collections of Loan Interest  
**Account Number:** 4263  
**Normal Balance:** Debit

**Definition:** The total amount of loan interest collected during the fiscal year from non-Federal sources.

**Account Title:** Actual Collections of Rent  
**Account Number:** 4264  
**Normal Balance:** Debit

**Definition:** The total amount of rent collected during the fiscal year from non-Federal sources.

**Account Title:** Actual Collections From Sale of Foreclosed Property  
**Account Number:** 4265  
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from the sale of foreclosed property.

**Account Title:** Other Actual Business-Type Collections From Non-Federal  
Sources  
**Account Number:** 4266  
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections result from business-type transactions.

**Account Title:** Other Actual “governmental-type” Collections From Non-Federal Sources  
**Account Number:** 4267  
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from non-Federal sources for which a specific USSGL account does not exist. These collections arise from the Federal Government’s exercise of its sovereign or governmental powers.

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**Account Title:** Actual Program Fund Subsidy Collected  
**Account Number:** 4271  
**Normal Balance:** Debit

**Definition:** The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.

**Account Title:** Interest Collected From Treasury  
**Account Number:** 4273  
**Normal Balance:** Debit

**Definition:** The amount of interest collected during the fiscal year from Treasury.

**Account Title:** Actual Collections From Liquidating Fund  
**Account Number:** 4275  
**Normal Balance:** Debit

**Definition:** The amount the financing fund collects during the fiscal year from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

**Account Title:** Actual Collections From Financing Fund  
**Account Number:** 4276  
**Normal Balance:** Debit

**Definition:** The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

**Account Title:** Other Actual Collections - Federal  
**Account Number:** 4277  
**Normal Balance:** Debit

**Definition:** The amount collected during the fiscal year from Federal sources for which a specific USSGL account has not been established.

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**Account Title:** Actual Program Fund Subsidy Receivable  
**Account Number:** 4281  
**Normal Balance:** Debit

**Definition:** The amount of subsidy for loan programs due from the program fund but not yet collected by the financing fund.

**Account Title:** Interest Receivable From Treasury  
**Account Number:** 4283  
**Normal Balance:** Debit

**Definition:** The amount of interest due but not collected from Treasury.

**Account Title:** Receivable From the Liquidating Fund  
**Account Number:** 4285  
**Normal Balance:** Debit

**Definition:** The amount due the financing fund but not collected from the liquidating fund for assuming precredit reform loans for which the terms have been modified.

**Account Title:** Receivable From the Financing Fund  
**Account Number:** 4286  
**Normal Balance:** Debit

**Definition:** The amount due but not yet collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.

**Account Title:** Other Federal Receivables  
**Account Number:** 4287  
**Normal Balance:** Debit

**Definition:** The amount of uncollected amounts due from Federal sources for which a specific USSGL account has not been established. This could include refunds receivable from Federal sources because of overpayments.

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**Account Title:** Anticipated Recoveries of Prior-Year Obligations  
**Account Number:** 4310  
**Normal Balance:** Debit

**Definition:** Estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).

**Account Title:** Canceled Authority  
**Account Number:** 4350  
**Normal Balance:** Credit

**Definition:** The amount of appropriation authority that is canceled 5 years after the expiration of an annual or a multi-year appropriation; or the amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action.

**Account Title:** Temporary Reduction - New Budget Authority  
**Account Number:** 4382  
**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted legislation in special and non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as “available.” This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by OMB and/or a specific legislative action. For permanent reductions, refer to USSGL account 4392, “Permanent Reduction - New Budget Authority.”

**Account Title:** Temporary Reduction - Prior-Year Balances  
**Account Number:** 4383  
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted legislation in special and non-revolving trust Treasury Appropriation Fund Symbols (TAFS) associated with a receipt account designated by Treasury as “available.” This account may also be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by OMB and/or a specific legislative action. For permanent reductions refer to USSGL account 4393, “Permanent Reduction - Prior-Year Balances.”

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**Account Title:** Temporary Reduction Returned by Appropriation  
**Account Number:** 4384  
**Normal Balance:** Credit

**Definition:** The amount of a temporary reduction posted in USSGL account 4382 “Temporary Reduction - New Budget Authority” or USSGL account 4383 “Temporary Reduction - Prior-Year Balances” reclassified at yearend closing. It is also the amount subsequently recorded as new budget authority and returned as an appropriation to a Treasury Appropriation Fund Symbol (TAFS) in the next year.

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,  
New Budget Authority  
**Account Number:** 4387  
**Normal Balance:** Credit

**Definition:** The amount of new budget authority temporarily reduced by enacted legislation in special or non-revolving trust Treasury Appropriation Fund Symbol (TAFS) associated with a receipt account designated by Treasury as “unavailable.”

**Account Title:** Temporary Reduction of Appropriation From Unavailable Receipts,  
Prior-Year Balances  
**Account Number:** 4388  
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances temporarily reduced by enacted legislation in special or non-revolving trust Treasury Appropriation Fund Symbol (TAFS) associated with a receipt account designated by Treasury as “unavailable.”

**Account Title:** Adjustments to Indefinite No-Year Authority  
**Account Number:** 4391  
**Normal Balance:** Either

**Definition:** The amount necessary to reconcile obligations with resources for indefinite no-year appropriations that is reportable on the FMS 2108: Yearend Closing Statement. FACTS II normal balance assigned to this account is “credit.”



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**Account Title:** Permanent Reduction - New Budget Authority  
**Account Number:** 4392  
**Normal Balance:** Credit

**Definition:** The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of new budget authority are posted to USSGL account 4382, "Temporary Reduction - New Budget Authority."

**Account Title:** Permanent Reduction - Prior-Year Balances  
**Account Number:** 4393  
**Normal Balance:** Credit

**Definition:** The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Amounts classified as temporary reductions of prior-year budgetary resources are posted to USSGL account 4383, "Temporary Reduction - Prior-Year Balances." Also, use this account to post the amount of budgetary resources reduced in a losing Treasury Appropriation Fund Symbols (TAFS) due to a reappropriation.

**Account Title:** Receipts Unavailable for Obligation Upon Collection  
**Account Number:** 4394  
**Normal Balance:** Credit

**Definition:** The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This USSGL account will offset the budgetary resource on line 1A of the SF 133: Report on Budget Execution, for a net zero effect. This USSGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with Treasury and/or investments.

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**Account Title:** Authority Unavailable for Obligation Pursuant to Public Law - Temporary  
**Account Number:** 4395  
**Normal Balance:** Credit

**Definition:** This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth quarter FACTS II submission.

**Account Title:** Receipts and Appropriations Temporarily Precluded From Obligation  
**Account Number:** 4397  
**Normal Balance:** Credit

**Definition:** The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

**Account Title:** Offsetting Collections Temporarily Precluded From Obligation  
**Account Number:** 4398  
**Normal Balance:** Credit

**Definition:** The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. The ending balance of this account will be part of the end-of-year balance in the Schedule on Unavailable Collections (Schedule N) of the Budget of the United States Government. This account does not close at yearend.

**Account Title:** Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation  
**Account Number:** 4399  
**Normal Balance:** Credit

**Definition:** The amount of authority in a special or trust Treasury Appropriation Fund Symbol (TAFS) temporarily precluded from obligation as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation. Use only with OMB approval. This account closes at yearend.

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**Account Title:** Unapportioned Authority - Pending Rescission  
**Account Number:** 4420  
**Normal Balance:** Credit

**Definition:** The total amount of budgetary resources withheld pending rescission action by the Congress.

**Account Title:** Unapportioned Authority - OMB Deferral  
**Account Number:** 4430  
**Normal Balance:** Credit

**Definition:** The amount of budgetary authority specifically withheld from apportionment by OMB.

**Account Title:** Unapportioned Authority  
**Account Number:** 4450  
**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.

**Account Title:** Apportionments  
**Account Number:** 4510  
**Normal Balance:** Credit

**Definition:** The amounts apportioned by OMB as category A and B apportionments that are available for allotment. Used to account for categories and availability in current or subsequent periods.

**Account Title:** Apportionments - Anticipated Resources - Programs Subject to Apportionment  
**Account Number:** 4590  
**Normal Balance:** Credit

**Definition:** Anticipated amounts apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.

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**Account Title:** Allotments - Realized Resources  
**Account Number:** 4610  
**Normal Balance:** Credit

**Definition:** The current period amount of category A and B funds available for obligation or commitment. Allowances or suballotments may be established at an agency level.

**Account Title:** Unobligated Funds Exempt From Apportionment  
**Account Number:** 4620  
**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation.

**Account Title:** Funds Not Available for Commitment/Obligation  
**Account Number:** 4630  
**Normal Balance:** Credit

**Definition:** Appropriated funds not available for commitment/obligation.

**Account Title:** Allotments - Expired Authority  
**Account Number:** 4650  
**Normal Balance:** Credit

**Definition:** The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.

**Account Title:** Anticipated Resources - Programs Exempt From Apportionment  
**Account Number:** 4690  
**Normal Balance:** Credit

**Definition:** Anticipated amounts in programs exempt from apportionment.

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**Account Title:** Commitments - Programs Subject to Apportionment  
**Account Number:** 4700  
**Normal Balance:** Credit

**Definition:** The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.

**Account Title:** Commitments - Programs Exempt From Apportionment  
**Account Number:** 4720  
**Normal Balance:** Credit

**Definition:** The amount of allotment or lower-level authority committed in anticipation of obligation for programs exempt from apportionment.

**Account Title:** Undelivered Orders - Obligations, Unpaid  
**Account Number:** 4801  
**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred.

**Account Title:** Undelivered Orders - Obligations, Prepaid/Advanced  
**Account Number:** 4802  
**Normal Balance:** Credit

**Definition:** The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has occurred.

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**Account Title:** Undelivered Orders - Obligations Transferred, Unpaid  
**Account Number:** 4831  
**Normal Balance:** Either

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Undelivered Orders - Obligations Transferred, Prepaid/Advanced  
**Account Number:** 4832  
**Normal Balance:** Either

**Definition:** The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undisbursed loans and claims, and similar events for which an advance or prepayment has not occurred. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Downward Adjustments of Prior-Year Unpaid Undelivered Orders -  
Obligations, Recoveries  
**Account Number:** 4871  
**Normal Balance:** Debit

**Definition:** The amount of recoveries during the fiscal year resulting from downward adjustments to USSGL account 4801, “Undelivered Orders - Obligations, Unpaid” that were originally recorded in a prior fiscal year.

**Account Title:** Downward Adjustments of Prior-Year Prepaid/Advanced  
Undelivered Orders - Obligations, Refunds Collected  
**Account Number:** 4872  
**Normal Balance:** Debit

**Definition:** The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4802, “Undelivered Orders - Obligations, Prepaid/Advanced” that were originally recorded in a prior fiscal year.

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**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders -  
Obligations, Unpaid

**Account Number:** 4881

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the fiscal year to USSGL account 4801, “Undelivered Orders - Obligations, Unpaid” that were originally recorded in a prior fiscal year.

**Account Title:** Upward Adjustments of Prior-Year Undelivered Orders -  
Obligations, Prepaid/Advanced

**Account Number:** 4882

**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the fiscal year to USSGL account 4802, “Undelivered Orders - Obligations, Prepaid/Advanced” that were originally recorded in a prior fiscal year.

**Account Title:** Delivered Orders - Obligations, Unpaid

**Account Number:** 4901

**Normal Balance:** Credit

**Definition:** The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

**Account Title:** Delivered Orders - Obligations, Paid

**Account Number:** 4902

**Normal Balance:** Credit

**Definition:** The amount paid/outlaid for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.

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**Account Title:** Authority Outlaid Not Yet Disbursed  
**Account Number:** 4908  
**Normal Balance:** Credit

**Definition:** The amount of authority outlaid but not yet disbursed. Use only in specific circumstances, such as for interest on certain Bureau of the Public Debt securities. Must have USSGL and OMB approval before use.

**Account Title:** Delivered Orders - Obligations Transferred, Unpaid  
**Account Number:** 4931  
**Normal Balance:** Either

**Definition:** The amount in USSGL account 4901, “Delivered Orders - Obligations, Unpaid” transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol (TAFS). This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries  
**Account Number:** 4971  
**Normal Balance:** Debit

**Definition:** The amount of recoveries during the fiscal year resulting from downward adjustments to USSGL account 4901, “Delivered Orders - Obligations, Unpaid” that were originally recorded in a prior fiscal year.

**Account Title:** Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected  
**Account Number:** 4972  
**Normal Balance:** Debit

**Definition:** The amount of cash refunds during the fiscal year resulting from downward adjustments to USSGL account 4902, “Delivered Orders - Obligations, Paid” that were originally recorded in a prior fiscal year.



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**Account Title:** Upward Adjustments of Prior-Year Delivered Orders -  
Obligations, Unpaid  
**Account Number:** 4981  
**Normal Balance:** Credit

**Definition:** The amount of upward adjustments during the fiscal year to USSGL account 4901, “Delivered Orders - Obligations, Unpaid” or USSGL account 4902, “Delivered Orders - Obligations, Paid” that were originally recorded in a prior fiscal year.

**Account Title:** Upward Adjustments of Prior-Year Delivered Orders -  
Obligations, Paid  
**Account Number:** 4982  
**Normal Balance:** Credit

**Definition:** The amount of upward adjustments paid/outlaid during the fiscal year to USSGL account 4901, “Delivered Orders - Obligations, Unpaid” or USSGL account 4902, “Delivered Orders - Obligations, Paid” that were originally recorded in a prior fiscal year.

**Account Title:** Revenue From Goods Sold  
**Account Number:** 5100  
**Normal Balance:** Credit

**Definition:** Revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.

**Account Title:** Contra Revenue for Goods Sold  
**Account Number:** 5109  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

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**Account Title:** Revenue From Services Provided  
**Account Number:** 5200  
**Normal Balance:** Credit

**Definition:** Revenue earned from the sale of services provided, including sale of power, transportation, etc.

**Account Title:** Contra Revenue for Services Provided  
**Account Number:** 5209  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.

**Account Title:** Interest Revenue - Other  
**Account Number:** 5310  
**Normal Balance:** Credit

**Definition:** Revenue earned from interest not associated with investments or from borrowings/loans.

**Account Title:** Interest Revenue - Investments  
**Account Number:** 5311  
**Normal Balance:** Credit

**Definition:** Interest revenue earned from investments.

**Account Title:** Interest Revenue - Loans Receivable/Uninvested Funds  
**Account Number:** 5312  
**Normal Balance:** Credit

**Definition:** Interest revenue earned for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.

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**Account Title:** Contra Revenue for Interest Revenue - Loans Receivable  
**Account Number:** 5317  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Investments  
**Account Number:** 5318  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.

**Account Title:** Contra Revenue for Interest Revenue - Other  
**Account Number:** 5319  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.

**Account Title:** Penalties, Fines, and Administrative Fees Revenue  
**Account Number:** 5320  
**Normal Balance:** Credit

**Definition:** Amounts of revenue from penalties, fines, and administrative fees.

**Account Title:** Contra Revenue for Penalties, Fines, and Administrative Fees  
**Account Number:** 5329  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for penalties, fines, and administrative fees when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations. Credit losses on penalties, fines, and administrative fees also are recorded in this account.

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**Account Title:** Benefit Program Revenue  
**Account Number:** 5400  
**Normal Balance:** Credit

**Definition:** Revenue received by agencies administering retirement plans, insurance plans, and other annuity programs.

**Account Title:** Contra Revenue for Benefit Program Revenue  
**Account Number:** 5409  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for a benefit program based on adjustments as stipulated by law not including credit losses.

**Account Title:** Insurance and Guarantee Premium Revenue  
**Account Number:** 5500  
**Normal Balance:** Credit

**Definition:** Revenue earned from insurance and guarantee premiums.

**Account Title:** Contra Revenue for Insurance and Guarantee Premium Revenue  
**Account Number:** 5509  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.

**Account Title:** Donated Revenue - Financial Resources  
**Account Number:** 5600  
**Normal Balance:** Credit

**Definition:** Donation of financial resources to a Federal Government entity from a non-Federal Government entity; for example, cash or securities.

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**Account Title:** Contra Revenue for Donations - Financial Resources  
**Account Number:** 5609  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated financial resources that are returned; for example, cash or securities.

**Account Title:** Donated Revenue - Nonfinancial Resources  
**Account Number:** 5610  
**Normal Balance:** Credit

**Definition:** Donations of nonfinancial resources to a Federal Government entity from a non-Federal Government entity; for example, land or buildings.

**Account Title:** Contra Donated Revenue - Nonfinancial Resources  
**Account Number:** 5619  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for donated nonfinancial resources that are returned; for example, land or buildings.

**Account Title:** Expended Appropriations  
**Account Number:** 5700  
**Normal Balance:** Credit

**Definition:** The amount of appropriations used during the fiscal year when goods and services are received or benefits provided. Special and trust funds do not use this USSGL account.

**Account Title:** Expended Appropriations - Prior-Period Adjustments - Restated  
**Account Number:** 5708  
**Normal Balance:** Either

**Definition:** The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment that requires restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard. FACTS I normal balance assigned to this account is "credit."

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**Account Title:** Expended Appropriations - Prior-Period Adjustments - Not Restated  
**Account Number:** 5709  
**Normal Balance:** Either

**Definition:** The amount of net increase or decrease to expended appropriations resulting from a prior-period adjustment. The adjustment does not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, "Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others." FACTS I normal balance assigned to this account is "credit."

**Account Title:** Financing Sources Transferred In Without Reimbursement  
**Account Number:** 5720  
**Normal Balance:** Credit

**Definition:** The amount determined to increase the financing source of a reporting entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring entity.

**Account Title:** Financing Sources Transferred Out Without Reimbursement  
**Account Number:** 5730  
**Normal Balance:** Debit

**Definition:** The amount determined to decrease the financing source of a reporting entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.

**Account Title:** Appropriated Earmarked Receipts Transferred In  
**Account Number:** 5740  
**Normal Balance:** Credit

**Definition:** The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.

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**Account Title:** Appropriated Earmarked Receipts Transferred Out  
**Account Number:** 5745  
**Normal Balance:** Debit

**Definition:** The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.

**Account Title:** Expenditure Financing Sources - Transfers-In  
**Account Number:** 5750  
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.

**Account Title:** Nonexpenditure Financing Sources - Transfers-In  
**Account Number:** 5755  
**Normal Balance:** Credit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by OMB) where a credit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

**Account Title:** Expenditure Financing Sources - Transfers-Out  
**Account Number:** 5760  
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by OMB). Transactions using this account will have a budgetary impact.

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**Account Title:** Nonexpenditure Financing Sources - Transfers-Out  
**Account Number:** 5765  
**Normal Balance:** Debit

**Definition:** The amount of financing sources of a reporting entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by OMB) where a debit to unexpended appropriations is not valid. Transactions using this account will have a budgetary impact.

**Account Title:** Imputed Financing Sources  
**Account Number:** 5780  
**Normal Balance:** Credit

**Definition:** The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in USSGL account 6730, "Imputed Costs."

**Account Title:** Other Financing Sources  
**Account Number:** 5790  
**Normal Balance:** Either

**Definition:** This account is used to record financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts. FACTS I normal balance assigned to this account is "credit."

**Account Title:** Adjustment of Appropriations Used  
**Account Number:** 5799  
**Normal Balance:** Debit

**Definition:** The amount of adjustment to financing sources in the program fund that represents excess subsidy returned to the General Fund of the Treasury. Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99".



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**Account Title:** Tax Revenue Collected  
**Account Number:** 5800  
**Normal Balance:** Credit

**Definition:** Taxes and fees collected that result from the exercise of the Federal Government's sovereign powers to tax. This includes individual and corporate taxes (Internal Revenue Service collections; Social Security/Medicare contributions reported by the Social Security Administration; excise, estate, and gift taxes; customs duties; and any other miscellaneous taxes).

**Account Title:** Tax Revenue Accrual Adjustment  
**Account Number:** 5801  
**Normal Balance:** Credit

**Definition:** The amount of accrual adjustments relating to taxes and fees due that result from the Federal Government's sovereign power to tax.

**Account Title:** Contra Revenue for Taxes  
**Account Number:** 5809  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue for taxes when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, and credit losses.

**Account Title:** Tax Revenue Refunds  
**Account Number:** 5890  
**Normal Balance:** Debit

**Definition:** The amount of tax revenue refunds that are payable or have been paid.

**Account Title:** Other Revenue  
**Account Number:** 5900  
**Normal Balance:** Credit

**Definition:** Revenue received but not otherwise classified above.

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**Account Title:** Contra Revenue for Other Revenue  
**Account Number:** 5909  
**Normal Balance:** Debit

**Definition:** The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.

**Account Title:** Collections for Others  
**Account Number:** 5990  
**Normal Balance:** Debit

**Definition:** Amounts collected by a reporting entity on behalf of another entity. For amounts collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* “F” and *transaction partner* “99”. For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Accrued Collections for Others  
**Account Number:** 5991  
**Normal Balance:** Debit

**Definition:** Amounts to be collected by a reporting entity on behalf of another entity. For amounts to be collected on behalf of the General Fund of the Treasury, use FACTS I attribute domain values *Federal* “F” and *transaction partner* “99”. For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Operating Expenses/Program Costs  
**Account Number:** 6100  
**Normal Balance:** Debit

**Definition:** Operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in USSGL account 6400 “Benefit Expense.”

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**Account Title:** Contra Bad Debt Expense - Incurred for Others  
**Account Number:** 6190  
**Normal Balance:** Credit

**Definition:** This account is used when recording bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use FACTS I attribute domain values *Federal* "F" and *transaction partner* "99". For all other amounts, use the appropriate FACTS I attribute domain values.

**Account Title:** Adjustment to Subsidy Expense  
**Account Number:** 6199  
**Normal Balance:** Credit

**Definition:** The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.

**Account Title:** Interest Expenses on Borrowing From the Bureau of the  
Public Debt and/or the Federal Financing Bank  
**Account Number:** 6310  
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use FACTS I attribute domain values *Federal* "F" and *transaction partner* "20".

**Account Title:** Interest Expenses on Securities  
**Account Number:** 6320  
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency during the current fiscal year on Federal securities.

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**Account Title:** Other Interest Expenses  
**Account Number:** 6330  
**Normal Balance:** Debit

**Definition:** The amount of interest expense incurred by the agency from late payment of accounts and loans, and current interest accruing on amounts owed others that are not otherwise classified above.

**Account Title:** Benefit Expense  
**Account Number:** 6400  
**Normal Balance:** Debit

**Definition:** Provided below are separate definitions for “program” and “administering” activities included in this account.

For “program” activities, record the employer's portion of the contributions to the following employee benefit programs administered by Federal agencies: retirement, life insurance, health insurance, Voluntary Separation Incentive Payment (VSIP), Federal Employee’s Compensation Act (FECA), unemployment for Federal employees, Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A). Use an “F” attribute and a 2-digit partner (agency) code for FACTS I reporting as defined in I TFM 2-4700.

Note: Report in USSGL account 6100, “Operating Expenses/Program Costs,” the costs for benefits not specifically listed above. In the specific instance of employer contributions to the Thrift Savings Plan, record in USSGL account 6100 with an “N” attribute.

For “administering” activities, record the amount of expense incurred for benefit payments to non-Federal entities using an “N” attribute for FACTS I reporting. This includes (but is not limited to) costs for retirement, life insurance, health insurance, VSIP, FECA, unemployment, entitlements (as listed in the definition of USSGL account 2160, “Entitlement Benefits Due and Payable”), and insurance guarantees; for example, flood insurance, crop insurance, and deposit insurance.

**Account Title:** Cost of Goods Sold  
**Account Number:** 6500  
**Normal Balance:** Debit

**Definition:** The total cost of inventory sold including raw materials, direct labor, and overhead.

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**Account Title:** Applied Overhead  
**Account Number:** 6600  
**Normal Balance:** Credit

**Definition:** The amount of overhead cost distributed to work-in-process or construction-in-process.

**Account Title:** Cost Capitalization Offset  
**Account Number:** 6610  
**Normal Balance:** Credit

**Definition:** The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an “in-progress” asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.

**Account Title:** Depreciation, Amortization, and Depletion  
**Account Number:** 6710  
**Normal Balance:** Debit

**Definition:** Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.

**Account Title:** Bad Debt Expense  
**Account Number:** 6720  
**Normal Balance:** Debit

**Definition:** The amount of bad debt expense related to uncollectible non-credit reform receivables.

**Account Title:** Imputed Costs  
**Account Number:** 6730  
**Normal Balance:** Debit

**Definition:** OMB limits recognition of imputed costs to specific categories identified in OMB Bulletin No. 01-09, “Form and Content of Agency Financial Statements,” as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in USSGL account 5780, “Imputed Financing Sources.”

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**Account Title:** Other Expenses Not Requiring Budgetary Resources  
**Account Number:** 6790  
**Normal Balance:** Debit

**Definition:** Other costs that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).

**Account Title:** Future Funded Expenses  
**Account Number:** 6800  
**Normal Balance:** Debit

**Definition:** The amount of accrued expenses that are required to be funded from future-year appropriations. Examples include, but are not limited to, accrued annual leave expense and upward subsidy reestimates for credit reform loan programs.

**Account Title:** Employer Contributions to Employee Benefit Programs Not Requiring  
Current-Year Budget Authority (Unobligated)  
**Account Number:** 6850  
**Normal Balance:** Debit

**Definition:** The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal program agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employment Compensation Act (FECA) and unemployment for Federal employees.

**Account Title:** Nonproduction Costs  
**Account Number:** 6900  
**Normal Balance:** Debit

**Definition:** Costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; reorganization costs; and nonrecurring cleanup costs resulting from facility abandonments that are not accrued. It also includes other post-employment benefits (OPEB), (other than FECA and unemployment for Federal employees reported in USSGL account 6400, "Benefit Expense").

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**Account Title:** Gains on Disposition of Assets - Other  
**Account Number:** 7110  
**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Gains on Disposition of Investments  
**Account Number:** 7111  
**Normal Balance:** Credit

**Definition:** The gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Gains on Disposition of Borrowings  
**Account Number:** 7112  
**Normal Balance:** Credit

**Definition:** The gain in the Federal Financing Bank on early repayment of outstanding borrowings from the agencies.

**Account Title:** Unrealized Gains  
**Account Number:** 7180  
**Normal Balance:** Credit

**Definition:** To record unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Other Gains  
**Account Number:** 7190  
**Normal Balance:** Credit

**Definition:** The gain on assets resulting from events other than disposition.

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**Account Title:** Losses on Disposition of Assets - Other  
**Account Number:** 7210  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.

**Account Title:** Losses on Disposition of Investments  
**Account Number:** 7211  
**Normal Balance:** Debit

**Definition:** The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.

**Account Title:** Losses on Disposition of Borrowings  
**Account Number:** 7212  
**Normal Balance:** Debit

**Definition:** The loss to the Federal Financing Bank on the early repayment of outstanding borrowings from the agencies.

**Account Title:** Unrealized Losses  
**Account Number:** 7280  
**Normal Balance:** Debit

**Definition:** To record unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.

**Account Title:** Other Losses  
**Account Number:** 7290  
**Normal Balance:** Debit

**Definition:** The loss on assets resulting from events other than disposition.



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**Account Title:** Extraordinary Items  
**Account Number:** 7300  
**Normal Balance:** Either

**Definition:** Costs or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. FACTS I normal balance assigned to this account is “credit.”

**Account Title:** Prior-Period Adjustments - Not Restated  
**Account Number:** 7400  
**Normal Balance:** Either

**Definition:** The amount of material adjustments affecting the cumulative results of operations. These adjustments do not require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, “Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others.” FACTS I normal balance assigned to this account is “credit.”

**Account Title:** Prior-Period Adjustments - Restated  
**Account Number:** 7401  
**Normal Balance:** Either

**Definition:** The amount of adjustments affecting the cumulative results of operations for correcting material errors from prior periods involving revenues, expenses, gains, and losses. These adjustments require restatement of prior-period financial statements in accordance with FASAB SFFAS No. 21, “Reporting Corrections of Errors and Changes in Accounting by the Internal Revenue Service, Customs and Others.” FASAB has retained the current requirement that prior-period financial statements not be restated for changes in accounting principles, unless otherwise specified in the transition instruction section of a new FASAB standard.

**Account Title:** Distribution of Income - Dividend  
**Account Number:** 7500  
**Normal Balance:** Debit

**Definition:** Distribution of income (such as certain types of income transferred to the General Fund of the Treasury, i.e., interest on capital, franchise taxes, etc.). Use FACTS I attribute domain values *Federal* “F” and *transaction partner* “99”. For all other amounts, use the appropriate FACTS I attribute domain values.

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**Account Title:** Changes in Actuarial Liability  
**Account Number:** 7600  
**Normal Balance:** Either

**Definition:** The amount of increase or decrease in actuarial liability. FACTS I normal balance assigned to this account is “debit.”

**Account Title:** Guaranteed Loan Level  
**Account Number:** 8010  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or in the case of negative subsidies, the amount authorized by appropriation acts.

**Account Title:** Guaranteed Loan Level - Unapportioned  
**Account Number:** 8015  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan level not yet apportioned by OMB.

**Account Title:** Guaranteed Loan Level - Apportioned  
**Account Number:** 8020  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels approved by OMB on the SF 132: Apportionment and Reapportionment Schedule.

**Account Title:** Guaranteed Loan Level - Used Authority  
**Account Number:** 8040  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.

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**Account Title:** Guaranteed Loan Level - Unused Authority  
**Account Number:** 8045  
**Normal Balance:** Credit

**Definition:** The amount of category A and B guaranteed loan levels for which contracts have not been signed.

**Account Title:** Guaranteed Loan Principal Outstanding  
**Account Number:** 8050  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan principal outstanding with the lender at any given time.

**Account Title:** Guaranteed Loan New Disbursements by Lender  
**Account Number:** 8053  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan principal disbursed during the current year by lenders.

**Account Title:** Guaranteed Loan Collections, Defaults, and Adjustments  
**Account Number:** 8065  
**Normal Balance:** Debit

**Definition:** The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.

**Account Title:** Guaranteed Loan Cumulative Disbursements by Lenders  
**Account Number:** 8070  
**Normal Balance:** Credit

**Definition:** The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after USSGL accounts 8053, "Guaranteed Loan New Disbursements by Lender," and 8065, "Guaranteed Loan Collections, Defaults, and Adjustments," are closed into this account at yearend.

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**Account Title:** Offset for Purchases of Capitalized Assets  
**Account Number:** 8801  
**Normal Balance:** Credit

**Definition:** To offset activity recorded in USSGL account 8802, "Purchases of Capitalized Assets." USSGL account 8802 closes into this account at yearend.

**Account Title:** Purchases of Capitalized Assets  
**Account Number:** 8802  
**Normal Balance:** Debit

**Definition:** To record purchases of capitalized assets during the fiscal year. This account closes into USSGL account 8801, "Offset for Purchases of Capitalized Assets," at yearend.